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len A. Jackson

Date 15, 2

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventors: L. Rhambatla et al.

Filing Date: 31 October 2001

Serial No: 10/001,267

Docket: 093/004P

Title: PROCESS FOR MAKING HEPATOCYTES FROM

PLURIPOTENT STEM CELLS

Art Unit: 1632

Examiner: Tháian N. Ton

OK to enter

TNI

1/21/07

RESPONSE TO FINAL OFFICE ACTION UNDER 37 CFR § 1.111

Mail Stop Amendment Commissioner for Patents Alexandria, VA 22313-1450

Sir:

Applicants now reply to the final Office Action mailed September 19, 2006 ("Action").

Applicants respectfully request reconsideration and withdrawal of all outstanding rejections. The three-month period for response expires on December 19, 2006. Thus, this response is timely filed. Pursuant to 37 C.F.R. § 1.111, Applicants request the following:

Remarks/Arguments begin on page 2 of this paper.